

Financial Services
Judith M. Marte, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 2 FY 2013-14 MISCELLANEOUS
SPECIAL REVENUE – SCHOOL BOARD LAW
ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1,
FY 2013-14 SCHOOL BOARD SPECIAL EVENTS TRUST
FINAL BUDGET REVIEW**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL
RELATIONS**

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

Miscellaneous Special Revenue consists of two funds: School Board Law Enforcement Trust Fund and School Board Special Events Trust Fund. This resolution represents the final budget review for these two funds.

SCHOOL BOARD LAW ENFORCEMENT TRUST FUND

The School Board Law Enforcement Trust Fund was established during FY 1997-98 when the School Police became involved in issuing traffic/parking citations and receiving forfeited property. Florida Statute 932.7055 (5g) requires that a school board security agency employing law enforcement officers deposit into this specific fund, the proceeds realized pursuant to the provisions of the Florida Contraband Forfeiture Act.

Forfeited funds may not be used for normal operating expenses of the law enforcement agency. Proceeds and interest shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or other law enforcement purposes.

Florida Statutes 938.15 allows municipalities and counties to assess an additional \$2 for traffic/parking citations to be used for expenditures for criminal justice education degree programs and training courses including basic recruit training for their officers and employing agency support personnel; attendance to workshops, meetings, conferences and conventions approved by the Commissioner for the agency.

This resolution increases revenues and appropriations/ending fund balance by \$1,622 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2013-14 results.

SPECIAL EVENTS FUND

The Special Events Fund was established during FY 1986-87 to handle the external funding of community-related/special recognition activities which generate revenues from donations and/or sales of admission tickets. Generally, appropriations for an event are available to be expended only to the extent actual revenues have been received, unless otherwise approved by the School Board.

Significant events/activities included in this fund are:

Dade Partners Reception
Teacher of the Year

This resolution decreases revenues and appropriations/ending fund balance by (\$19,323) in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2013-14 results.

RECOMMENDED: That The School Board of Miami-Dade County, Florida:

1. adopt Resolution No. 2, the FY 2013-14 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by \$1,622, decreasing appropriations by \$(11,956) and increasing ending fund balance by \$13,578 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2013-14 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, decreasing revenues by \$(19,323), decreasing appropriations by \$(21,739) and increasing ending fund balance by \$2,416 as shown on the schedule on page 4 of 4.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2013-14 SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE - SCHOOL BOARD LAW ENFORCEMENT

	<u>AMENDED BUDGET 05/07/14</u>	<u>RESOLUTION NO. 2</u>	<u>AMENDED BUDGET 09/03/14</u>
REVENUES			
Citations	\$ 72,000	\$ 1,185	\$ 73,185
Confiscated Property	42,066	-	42,066
Investment/Interest Income	350	437	787
Total Revenues	\$ 114,416	\$ 1,622	\$ 116,038
BEGINNING FUND BALANCE	372,834	(0)	372,834
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 487,250</u>	<u>\$ 1,622</u>	<u>\$ 488,872</u>
APPROPRIATIONS			
Purchased Services	\$ 219,828	\$ 6,495	\$ 226,323
Travel In County	-	-	-
Travel Out of County	40,000	(3,167)	36,833
Printing & Duplicating	20,000	(12,223)	7,777
Rentals	7,000	(40)	6,960
Supplies	5,085	(630)	4,455
Furniture, Fixtures & Equipment	80,207	(2,391)	77,816
Total Appropriations	\$ 372,120	\$ (11,956)	\$ 360,164
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	115,130	13,578	128,708
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 487,250</u>	<u>\$ 1,622</u>	<u>\$ 488,872</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2013-14 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE - SPECIAL EVENTS**

	<u>ADOPTED BUDGET 09/03/13</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/03/14</u>
REVENUES			
Investment/Interest Income	\$ 300	\$ 37	\$ 337
Miscellaneous Local Sources	<u>65,000</u>	<u>(19,360)</u>	<u>45,640</u>
Total Revenues	\$ 65,300	\$ (19,323)	\$ 45,977
BEGINNING FUND BALANCE	<u>249,226</u>	<u>-</u>	<u>249,226</u>
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 314,526</u>	<u>\$ (19,323)</u>	<u>\$ 295,203</u>
APPROPRIATIONS			
Purchased Services	\$ 75,507	\$ (19,632)	\$ 55,875
Printing/Duplicating	2,930	(2,075)	855
Field Trips	-	392	392
Supplies	<u>3,050</u>	<u>(424)</u>	<u>2,626</u>
Total Appropriations	\$ 81,487	\$ (21,739)	\$ 59,748
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>233,039</u>	<u>2,416</u>	<u>235,455</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 314,526</u>	<u>\$ (19,323)</u>	<u>\$ 295,203</u>